

NAME: \_\_\_\_\_

DATE: \_\_\_\_\_

**2010 PROPERTY TAX LEGISLATION  
SELF-STUDY SESSION**

**REVIEW QUESTIONS**

1. Assembly Bill 157 allows any county board of supervisors to enact an ordinance to increase from five years to seven years the timeframe a property owner has to acquire or construct a property to replace one damaged or destroyed in a Governor-proclaimed state of emergency and remain eligible to receive a base year value transfer under Revenue and Taxation Code section 69.

☐ True

☐ False

2. Match the code section with the appropriate type of disaster relief.

1	69
2	69.5
3	70
4	170
5	194
6	5825

	New construction exclusion for real property that was damaged or destroyed by any disaster or calamity
	Allows the next installment of property taxes for real property or manufactured homes to be deferred after a Governor-proclaimed disaster
	New construction exclusion or base year value transfer for manufactured homes for any disaster or calamity
	Base year value transfer for a Governor-proclaimed disaster for all property types
	Assessment reduction for all property types for any disaster or calamity
	Base year value transfer for persons over 55 or physically disabled whose principal residence was damaged or destroyed by any disaster or calamity.

3. Which nine counties have adopted an ordinance implementing the intercounty base year value transfer provisions of section 69.3?

• _____	• _____
• _____	• _____
• _____	• _____
• _____	• _____
• _____	

4. Assembly Bill 308 requires that the county auditor allocate property tax revenue from the Mountainview power plant only to those governmental agencies and school entities in the tax rate area where the property is located (i.e., situs basis). These provisions apply only if a joint powers authority comprised of cities and a county adopts a resolution stating that the property is subject to a redevelopment plan and provides a copy of the resolution, including a legal description of the property, to the county auditor and the Board of Equalization prior to January 1, 2011.

☐ True  
☐ False

5. Article XIII, Section 19 of the California Constitution requires the Board of Equalization to assess property owned or used by regulated railroad companies. It also requires the BOE to assess the property owned by certain public utilities. These properties are commonly referred to as "state assessed" properties because the BOE is responsible for determining the value of the property, billing, collecting, and apportioning the resulting taxes.

☐ True  
☐ False

6. Which of the following describe how Assembly Bill 384 affects commercial air carriers? Mark all that apply.

☐ Extends for 5 more years the assessment methodology to follow in determining the annual fair market value of certificated aircraft owned by commercial air carriers.

☐ Creates a rebuttable presumption of correctness if the value is determined using the prescribed methodology.

☐ Provides that any individual aircraft still assessed to the original owner can not exceed its original cost from the manufacturer.

☐ Extends the provisions that commercial air carriers operating in multiple airport locations may file a single consolidated property statement with a designated "lead" county.

☐ All of the above.

7. Certificated aircraft are commercial aircraft operated by air carriers for passenger or freight service. Certificated aircraft are valued for purposes of property taxation under a "fleet" concept. This means that the basis of the assessed value is not the value of any single aircraft owned by an air carrier, but rather the value of all aircraft of each particular fleet type that is flown into the state.

☐ True

☐ False

8. Assembly Bill 1341 amends section 107 to provide that a project agreement between a nongovernmental entity and the Judicial Council to replace and operate any courthouse is not a taxable possessory interest because the nongovernmental entity's interest lacks the element of independence.

☐ True

☐ False

9. Assembly Bills 1662, 1690, and 2136 allow persons whose homes were damaged or destroyed in specified disasters to retain the homeowners' exemption on their property while they are in the process of rebuilding. Match the code section with the appropriate disaster.

1	218.2
2	218.3
3	218.4

	August 2009 wildfires in Los Angeles, Monterey, and Placer Counties
	January 2010 earthquake in Humboldt County
	January 2010 severe winter storms affecting eight counties
	April 2010 earthquake in Imperial County
	July 2010 wildfires in Kern County

10. Assembly Bill 2314 amends section 276.1 to extend the minimum amount of time a disabled veteran has to file a claim to receive the full amount of the disabled veterans' exemption retroactively to the effective date of disability in cases where the necessary disability rating letter issued by the USDVA was not timely. What is the new filing period?

☐ 30 days

☐ 60 days

☐ 90 days

☐ 120 days

☐ 150 days

11. Assembly Bill 11 of the Sixth Extraordinary Session allows persons whose homes were destroyed to retain the homeowners' exemption on their property while they are in the process of rebuilding. Provide the following information regarding the homeowners' exemption provisions.

- Property tax code section(s) added: \_\_\_\_\_
- Disaster: \_\_\_\_\_
- County(ies): \_\_\_\_\_

12. Senate Bill 858 authorizes the BOE to impose and collect a collection cost recovery fee on any person that fails to pay amounts due and owing. What are the two types of property tax that the BOE currently collects?

- \_\_\_\_\_
- \_\_\_\_\_

13. What changes does Senate Bill 863 make to the Williamson Act? Mark all that apply.

- ☐ Authorizes a county, in any fiscal year in which payments authorized for reimbursement to a county for lost revenue due to the Williamson Act are less than the participating county's actual foregone general fund property tax revenue, to revise the term for newly renewed and new contracts.
- ☐ Requires that an addition to the assessed value of properties subject to the Williamson Act be conveyed to the assessor, consistent with the 10-percent reduction in the length of the restriction, equal to 10 percent of the difference between the valuation pursuant to section 423, 423.3, or 423.5, as applicable, and the valuation under section 51(b) or section 110.1 whichever is lower.
- ☐ Alternatively, allows a landowner to nonrenew and begin the cancellation process.
- ☐ Appropriates \$100,000,000 from the General Fund to make subvention payments to counties.
- ☐ All of the above.

14. Senate Bill 1250 amends section 107.4 to limit the property tax exemption on possessory interests only to military family housing.

- ☐ True
- ☐ False

15. For purposes of section 107.4, an "unaffiliated member of the general public" is a

\_\_\_\_\_

16. Senate Bill 1250 requires a private contractor that manages a military housing project to annually notify the assessor by February 15 of any units that had been rented to unaffiliated members of the general public on January 1.
- ☐ True  
☐ False
17. Senate Bill 1493 amends section \_\_\_\_\_ to allow the assessor to provide the required notice of supplemental assessment to the assessee by electronic mail (email) in lieu of regular United States mail, if the assessee makes a written request that it desires to receive these notices via email rather than regular mail.
18. Currently, what is the maximum value of real and personal property that may be exempted under the low-value exemption?
- ☐ \$2,000  
☐ \$5,000  
☐ \$10,000  
☐ \$12,000
19. Currently, what is the maximum value of certain possessory interests in fairgrounds and convention centers that may be exempted under the low-value exemption?
- ☐ \$25,000  
☐ \$50,000  
☐ \$60,000  
☐ \$75,000
20. Effective January 1, 2011, a parcel of real property or a real property interest that is exempt under the low-value exemption will remain exempt in a subsequent year if the adjustments for inflation raise the total value above the threshold level set by the particular county.
- ☐ True  
☐ False
21. Effective January 1, 2011, documents and exemption claims can be destroyed immediately upon preservation in a medium that provides access to the documents such as microfilm, microfiche, electronic document imaging, or other media that captures a true image of the document that may later be retrieved.
- ☐ True  
☐ False

22. What changes did Senate Bill 1493 make to sections 619 and 621 regarding the annual value notices? Mark all that apply.

- ☐ Allows assessor to annually notify taxpayers of increases in assessed value by electronic mail upon telephone request.
- ☐ Allows assessor to annually notify taxpayers of increases in assessed value by electronic mail upon written request.
- ☐ Allows assessor, with the approval of the board of supervisors, to annually notify taxpayers of increases in assessed value by posting this information on the county assessor's website.
- ☐ Allows assessor to annually notify taxpayers of increases in assessed value by publishing the information in the local newspaper.
- ☐ All of the above.

23. If a county opts to annually notify taxpayers of increases in assessed value by posting this information on the county's website instead of mailing the annual notice to all taxpayers, what is the assessment appeals filing deadline?

- ☐ September 15
- ☐ November 30

24. Senate Bill 1494 amends section 63.1 to add the trustee of a trust to the list of persons who can sign parent-child and grandparent-grandchild claims.

- ☐ True
- ☐ False

25. What change did Senate Bill 1494 make to section 69.5 ? Mark all that apply.

- ☐ Allows a base year value transfer to a claimant where the original property is held in joint tenancy.
- ☐ Allows a base year value transfer to a claimant where the original property is held as community property.
- ☐ Allows a base year value transfer to a claimant where the original property is held in a trust provided the claimant is a trustor or present beneficiary of the trust.
- ☐ Allows a base year value transfer to a claimant where the original property is held as tenants in common.

26. What changes did Senate Bill 1494 make to section 218 ? Mark all that apply.

- ☐ Provides that a dwelling that is not occupied on the lien date, because it had been partially destroyed or damaged in any disaster where the owner's absence is temporary and the owner intends to return to the home when possible to do so, will continue to be eligible to receive the homeowners' exemption.
- ☐ Provides that a dwelling that has suffered total destruction in a governor-declared disaster will continue to be eligible to receive the homeowners' exemption.
- ☐ Provides that a dwelling that was previously eligible for the homeowners' exemption but no longer exists on the lien date because it suffered total destruction in a disaster that was not a governor-declared disaster, will continue to be eligible for a homeowners' exemption until the structure is replaced and occupied.
- ☐ Removes the special purpose provisions to restore this law to the basic fundamentals.
- ☐ All of the above.

27. Effective January 1, 2011, Senate Bill 1494 extends the assessment methodology used to determine the value of intercounty pipeline rights-of-way to January 1, 2019.

- ☐ True
- ☐ False

28. Senate Bill 1494 amends section 1604 to clarify that the two-year period that an assessment appeals board has to decide appeals before a property owner's opinion of value becomes controlling applies to supplemental and escape assessment appeals.

- ☐ True
- ☐ False

29. Regarding assessment appeals, which sections does Senate Bill 1494 repeal because of duplication?

- ☐ Section 1612.5
- ☐ Section 1612.7
- ☐ Section 1624.3
- ☐ Section 1636.2
- ☐ Section 1636.5
- ☐ All of the above

30. Match the code section with the bill number that amended it.

1	AB 157
2	AB 384
3	AB 1662
4	AB 2314
5	SB 1250
6	SB 1493
7	SB 1494

	§61
	§69
	§75.31
	§107.4
	§155.20
	§218
	§218.4
	§276.1
	§401.17
	§465
	§4831